

STATE AUDITOR ^[70]

LETTERBOOKS, 1890-1915

4.2 cu. ft. (13 vols.)

DESCRIPTION: These letterbooks contain press copies of outgoing correspondence from the auditor's office. The auditor was responsible for superintending the fiscal concerns of the state, in large part monitoring the county collection and remittance of taxes and their disbursement via warrants drawn on the state treasury. Consequently many letters were generated, particularly to county officials and the state treasurer. Copies of reports from the auditor are also included. In addition to his fiscal position, the auditor held other offices briefly#Recorder of Marks and Brands (1896-1917), Sealer of Weights and Measures (1898-1911), and Commissioner of Statistics (1907-1911)#and limited correspondence regarding those office functions occurs.

One of the most frequent categories of correspondence is to county officials regarding reporting of taxes. The accounts kept by the county collector, county assessor, county treasurer, county auditor, and county clerk (as clerk of the County Commission which could abate taxes) as well as those of the state treasurer were audited by the state auditor. Reports were submitted regularly to the state auditor by the officials. Much correspondence details discrepancies within a report and between reports of the different officials. Irregular valuations, disbursements, or abatements are also noted. Other correspondence encourages the timely and complete filing of reports and the remittance of funds.

Any funds withdrawn from the state treasury required a warrant from the auditor, thus warrant correspondence is also common. One of the most common expenses, kept in a separate account, was for bounties on varmints. The county clerk sent a certificate to the auditor indicating what individual was claiming the bounty and the auditor authorized the issuance of a warrant. There is frequent correspondence relating to the proper format for claiming and cashing the warrant. School funding also was kept separately and there are frequent letters to county clerks, the Superintendent of Public Instruction, and individual school superintendents

relating to the collection and disbursement of school taxes. After 1909, with the establishment of a road commission and special district taxes for roads, the auditor directly issued warrants to the road commission for materials and payroll, so related correspondence becomes abundant.

Part of the salaries of district court and various county officials (eg. District Judges, Attorneys, County Assessor, County Treasurer, etc.) was also funded by the state, so there are various letters on the correct reporting of those claims. Witnesses and jurors also received some expense monies from the state. There is occasional correspondence with individuals and court officials (including the county clerk who served as district court clerk) regarding payments.

Periodically state agencies would ask for a statement of their balance or of warrants issued from their legislative appropriation which the auditor would provide. Unlike school, bounty, or road commission expenditures, requests for warrants to most state agencies had to be submitted via the Board of Examiners; thus there is some correspondence with the Board, but little to most individual agencies. When the state treasury lacked the funds necessary in any account, letters explaining when payment could be expected are common.

Other miscellaneous administrative correspondence also occurs. These include cover letters to accompany new forms to county officials, property inventories of equipment in the auditor's office, and letters attempting to organize in-state conferences for county auditors or regarding interstate conferences with other state auditors. Rarely personal correspondence is included with topics ranging from campaigning for higher office to ordering shirt collars.

In addition to his fiscal functions, the State Auditor was the Recorder of Marks and Brands from 1896-1917. Thus these letterbooks also include some correspondence regarding the registering of brands, peaking in 1897 and 1912 following legislative acts requiring the renewal or forfeiture of brand registrations. However most brand correspondence was kept separately. The auditor was also the Sealer of Weights and Measures from 1898 to 1911, but little correspondence appears relating to that function, the auditor claiming to be busy with other functions and not having been budgeted a deputy for that purpose. Another office, briefly held (1907-1911) and rarely generating correspondence, was the Commissioner of Statistics, a position created to collect and disseminate information on agriculture, mining, population, and other characteristics of the state.

ARRANGEMENT: Volumes and their entries are chronological. Occasionally pages may be used out of order, particularly pages toward the end of a volume.

RELATED RECORDS: ADMINISTRATIVE RECORDS, series 514, includes incoming letters from some of the same correspondants. PUBLIC DOCUMENTS, series 240, includes the auditor's annual reports which summarize many of the issues discussed in these letters. More correspondence on brands can be found in the BRANDS LETTERBOOKS, series 601.

Many warrants discussed can be found in daily account books known as JOURNALS, series 512, or in WARRANT REGISTERS, series 510. Series listed under the state treasurer, various county officials, road commission, or other agencies might also be consulted.

PROCESSING NOTE: Archivally processed in 1990 by A.C. Cone, updated with the location of an earlier volume in 1996.

GAPS IN THE SERIES: The location of volumes covering gaps in the sequence is unknown.

CONTAINER LIST

Box	Folder	Description
1	1	1890, May 12-1895, Jan 29
1	2	1895, Feb 1-1896, Dec 7
2	1	1897, Oct 28-1899, Jun 30
3	1	1901, May 3-1902, Feb 3
4	1	1902, Sep 30-1903, Jul 3
5	1	1904, Aug 12-1905, Aug 28
5	2	1909, Oct 1-1910, Mar 30
6	1	1910, Apr 1-1911, Apr 3
7	1	1912, Jan 3-Dec 30
8	1	1913, Aug 1-1914, Feb 21
9	1	1914, Feb 21-Sep 26
10	1	1914, Sep 26-1915, Mar 26
11	1	1915, Mar 26-Sep 27